

REFERENCE TITLE: emergency services districts

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

HB 2147

Introduced by
Representatives Biggs, Quelland: Murphy

AN ACT

AMENDING TITLE 48, ARIZONA REVISED STATUTES, BY ADDING CHAPTER 37; RELATING
TO EMERGENCY SERVICES DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 48, Arizona Revised Statutes, is amended by adding
3 chapter 37, to read:

4 CHAPTER 37

5 EMERGENCY SERVICES DISTRICTS

6 ARTICLE 1. GENERAL PROVISIONS

7 48-6401. Definitions

8 IN THIS ARTICLE, UNLESS THE CONTEXT OTHERWISE REQUIRES:

9 1. "ASSESSMENT" MEANS A TAX ASSESSMENT MADE UNDER THIS ARTICLE FOR THE
10 PURPOSE OF FINANCING THE DISTRICT.

11 2. "BOARD" MEANS THE DISTRICT BOARD OF DIRECTORS.

12 3. "CHAIRPERSON OF THE BOARD" MEANS THE PERSON DESIGNATED TO PRESIDE
13 OVER MEETINGS OF THE BOARD OF DIRECTORS.

14 4. "CLERK" OR "DISTRICT CLERK" MEANS THE CLERK OF THE BOARD OF
15 SUPERVISORS.

16 5. "DISTRICT" MEANS AN EMERGENCY SERVICES DISTRICT ESTABLISHED
17 PURSUANT TO THIS ARTICLE.

18 6. "OWNER" MEANS THE PERSON IN WHOSE NAME LEGAL TITLE APPEARS BY
19 RECORDED DEED, OR THE PERSON IN POSSESSION UNDER CLAIM OF TITLE, AS THE
20 PERSON EXERCISING ACTS OF OWNERSHIP FOR HIMSELF OR AS THE PERSONAL
21 REPRESENTATIVE OF THE OWNER, INCLUDING THE GOVERNING BOARDS OF SCHOOL
22 DISTRICTS OWNING PROPERTY WITHIN THE DISTRICT.

23 7. "TIME OF DELINQUENCY" MEANS THE TIME WHEN ASSESSMENTS BECOME
24 DELINQUENT.

25 8. "TREASURER" OR "DISTRICT TREASURER" MEANS THE TREASURER OF THE
26 COUNTY IN WHICH THE DISTRICT IS SITUATED.

27 48-6402. Establishment of emergency services district; purpose

28 A. AN EMERGENCY SERVICES DISTRICT MAY BE FORMED ONLY IN UNINCORPORATED
29 AREAS OF A SINGLE COUNTY AND SHALL BE FORMED FOR THE PURPOSE OF PROVIDING
30 EMERGENCY MEDICAL SERVICES AND FIRE PROTECTION SERVICES TO PROPERTIES IN
31 THOSE UNINCORPORATED AREAS.

32 B. AN EMERGENCY SERVICES DISTRICT SHALL PROVIDE THOSE SERVICES THROUGH
33 ANY OF THE FOLLOWING IN ANY COMBINATION:

34 1. AN INTERGOVERNMENTAL AGREEMENT WITH A CITY OR TOWN.

35 2. AN INTERGOVERNMENTAL AGREEMENT WITH ANOTHER EMERGENCY SERVICES
36 DISTRICT.

37 3. DIRECTLY PROVIDING THE SERVICES.

38 48-6403. District creation; procedures; notice; hearing;
39 determinations; petitions

40 A. AN EMERGENCY SERVICES DISTRICT SHALL BE CREATED BY THE FOLLOWING
41 PROCEDURES:

42 1. ANY PERSON DESIRING TO PROPOSE CREATION OF A DISTRICT SHALL PREPARE
43 AND SUBMIT A DISTRICT IMPACT STATEMENT TO THE BOARD OF SUPERVISORS OF THE
44 COUNTY IN WHICH THE DISTRICT IS TO BE LOCATED. IF THE PERSON DESIRING TO
45 CREATE A DISTRICT PURSUANT TO THIS SECTION IS UNABLE TO COMPLETE THE DISTRICT

1 IMPACT STATEMENT AND THE BOND REQUIRED IN SUBSECTION C IS IN AN AMOUNT
2 SUFFICIENT TO COVER ANY ADDITIONAL COST TO THE COUNTY, THE BOARD OF
3 SUPERVISORS MAY ASSIST IN THE COMPLETION OF THE IMPACT STATEMENT IF REQUESTED
4 TO DO SO. THE DISTRICT IMPACT STATEMENT SHALL CONTAIN AT LEAST THE FOLLOWING
5 INFORMATION:

6 (a) A LEGAL DESCRIPTION OF THE BOUNDARIES OF THE PROPOSED DISTRICT AND
7 A DETAILED, ACCURATE MAP OF THE AREA TO BE INCLUDED IN THE DISTRICT.

8 (b) AN ESTIMATE OF THE ASSESSED VALUATION IN THE PROPOSED DISTRICT.

9 (c) AN ESTIMATE OF THE CHANGE IN THE PROPERTY TAX LIABILITY, AS A
10 RESULT OF THE PROPOSED DISTRICT, OF A TYPICAL RESIDENT OF THE PROPOSED
11 DISTRICT.

12 (d) A LIST AND EXPLANATION OF BENEFITS THAT WILL RESULT FROM THE
13 PROPOSED DISTRICT.

14 (e) A LIST AND EXPLANATION OF THE INJURIES THAT WILL RESULT FROM THE
15 PROPOSED DISTRICT.

16 (f) THE NAMES, ADDRESSES AND OCCUPATIONS OF THE PROPOSED MEMBERS OF
17 THE DISTRICT'S ORGANIZING BOARD OF DIRECTORS.

18 2. ON RECEIPT OF THE DISTRICT IMPACT STATEMENT, THE BOARD OF
19 SUPERVISORS SHALL SET A DAY, NOT FEWER THAN THIRTY NOR MORE THAN SIXTY DAYS
20 FROM THAT DATE, FOR A HEARING ON THE IMPACT STATEMENT. AT ANY TIME BEFORE
21 MAKING A DETERMINATION PURSUANT TO PARAGRAPH 4, THE BOARD OF SUPERVISORS MAY
22 REQUIRE THAT THE IMPACT STATEMENT BE AMENDED TO INCLUDE ANY INFORMATION THAT
23 THE BOARD OF SUPERVISORS DEEMS TO BE RELEVANT AND NECESSARY.

24 3. ON RECEIPT OF THE DISTRICT IMPACT STATEMENT, THE CLERK OF THE BOARD
25 OF SUPERVISORS SHALL MAIL, BY FIRST CLASS MAIL, WRITTEN NOTICE OF THE
26 STATEMENT, ITS PURPOSE AND NOTICE OF THE DAY, HOUR AND PLACE OF THE HEARING
27 ON THE PROPOSED DISTRICT TO EACH OWNER OF TAXABLE PROPERTY AND EACH QUALIFIED
28 ELECTOR WITHIN THE BOUNDARIES OF THE PROPOSED DISTRICT. THE CLERK OF THE
29 BOARD OF SUPERVISORS SHALL POST THE NOTICE IN AT LEAST THREE CONSPICUOUS
30 PUBLIC PLACES IN THE AREA OF THE PROPOSED DISTRICT AND SHALL PUBLISH TWICE IN
31 A DAILY NEWSPAPER OF GENERAL CIRCULATION IN THE AREA OF THE PROPOSED
32 DISTRICT, AT LEAST TEN DAYS BEFORE THE HEARING, OR, IF NO DAILY NEWSPAPER OF
33 GENERAL CIRCULATION EXISTS IN THE AREA OF THE PROPOSED DISTRICT, AT LEAST
34 TWICE AT ANY TIME BEFORE THE DATE OF THE HEARING, A NOTICE SETTING FORTH THE
35 PURPOSE OF THE IMPACT STATEMENT, THE DESCRIPTION OF THE AREA OF THE PROPOSED
36 DISTRICT AND THE DAY, HOUR AND PLACE OF THE HEARING.

37 4. AT THE HEARING CALLED PURSUANT TO PARAGRAPH 2, THE BOARD OF
38 SUPERVISORS SHALL HEAR THOSE WHO APPEAR FOR AND AGAINST THE PROPOSED DISTRICT
39 AND SHALL DETERMINE WHETHER THE CREATION OF THE DISTRICT WILL PROMOTE PUBLIC
40 HEALTH, COMFORT, CONVENIENCE, NECESSITY OR WELFARE. IF THE BOARD OF
41 SUPERVISORS DETERMINES THAT THE PUBLIC HEALTH, COMFORT, CONVENIENCE,
42 NECESSITY OR WELFARE WILL BE PROMOTED, IT SHALL APPROVE THE DISTRICT IMPACT
43 STATEMENT AND AUTHORIZE THE PERSONS PROPOSING THE DISTRICT TO CIRCULATE
44 PETITIONS AS PROVIDED IN THIS SUBSECTION. THE ORDER OF THE BOARD OF
45 SUPERVISORS SHALL BE FINAL, BUT IF THE REQUEST TO CIRCULATE PETITIONS IS

1 DENIED, A SUBSEQUENT REQUEST FOR A SIMILAR DISTRICT MAY BE REFILED WITH THE
2 BOARD OF SUPERVISORS AFTER SIX MONTHS FROM THE DATE OF SUCH DENIAL.

3 5. WITHIN FIFTEEN DAYS AFTER RECEIVING THE APPROVAL OF THE BOARD OF
4 SUPERVISORS AS PRESCRIBED BY PARAGRAPH 4, THE CLERK OF THE BOARD SHALL
5 DETERMINE THE MINIMUM NUMBER OF SIGNATURES REQUIRED FOR COMPLIANCE WITH
6 PARAGRAPH 7. AFTER MAKING THAT DETERMINATION, THAT NUMBER OF SIGNATURES
7 SHALL REMAIN FIXED, NOTWITHSTANDING ANY SUBSEQUENT CHANGES IN VOTER
8 REGISTRATION RECORDS.

9 6. AFTER RECEIVING THE APPROVAL OF THE BOARD OF SUPERVISORS AS
10 PROVIDED IN PARAGRAPH 4, THE PERSON PROPOSING THE DISTRICT MAY CIRCULATE AND
11 PRESENT PETITIONS TO THE BOARD OF SUPERVISORS OF THE COUNTY IN WHICH THE
12 DISTRICT IS LOCATED.

13 7. THE PETITIONS PRESENTED SHALL:

14 (a) AT ALL TIMES, CONTAIN A LEGAL DESCRIPTION OF THE BOUNDARIES OF THE
15 PROPOSED DISTRICT AND A DETAILED, ACCURATE MAP OF THE PROPOSED DISTRICT AND
16 THE NAMES, ADDRESSES AND OCCUPATIONS OF THE PROPOSED MEMBERS OF THE
17 DISTRICT'S ORGANIZING BOARD OF DIRECTORS. NO ALTERATION OF THE PROPOSED
18 DISTRICT SHALL BE MADE AFTER RECEIVING THE APPROVAL OF THE BOARD OF
19 SUPERVISORS AS PROVIDED IN PARAGRAPH 4.

20 (b) BE SIGNED BY MORE THAN ONE-HALF OF THE PROPERTY OWNERS IN THE AREA
21 OF THE PROPOSED DISTRICT.

22 8. ON RECEIPT OF THE PETITIONS, THE BOARD OF SUPERVISORS SHALL SET A
23 DAY, NOT FEWER THAN TEN NOR MORE THAN THIRTY DAYS FROM THAT DATE, FOR A
24 HEARING ON THE PETITION.

25 9. BEFORE THE HEARING IS CALLED PURSUANT TO PARAGRAPH 8, THE BOARD OF
26 SUPERVISORS SHALL DETERMINE THE VALIDITY OF THE PETITIONS PRESENTED.

27 10. AT THE HEARING CALLED PURSUANT TO PARAGRAPH 8, THE BOARD OF
28 SUPERVISORS, IF THE PETITIONS ARE VALID, SHALL ORDER THE CREATION OF THE
29 DISTRICT. THE BOARD OF SUPERVISORS SHALL ENTER ITS ORDER SETTING FORTH ITS
30 DETERMINATION IN THE MINUTES OF THE MEETING, NOT LATER THAN TEN DAYS FROM THE
31 DAY OF THE HEARING, AND A COPY OF THE ORDER SHALL BE FILED IN THE COUNTY
32 RECORDER'S OFFICE. THE ORDER OF THE BOARD OF SUPERVISORS SHALL BE FINAL, AND
33 THE PROPOSED DISTRICT SHALL BE CREATED THIRTY DAYS AFTER THE BOARD OF
34 SUPERVISORS VOTES TO CREATE THE DISTRICT. A DECISION OF THE BOARD OF
35 SUPERVISORS UNDER THIS SUBSECTION IS SUBJECT TO JUDICIAL REVIEW UNDER TITLE
36 12, CHAPTER 7, ARTICLE 6.

37 B. FOR THE PURPOSE OF DETERMINING THE VALIDITY OF THE PETITIONS
38 PRESENTED, PROPERTY HELD IN MULTIPLE OWNERSHIP SHALL BE TREATED AS IF IT HAD
39 ONLY ONE PROPERTY OWNER, SO THAT THE SIGNATURE OF ONLY ONE OF THE OWNERS OF
40 PROPERTY HELD IN MULTIPLE OWNERSHIP IS REQUIRED ON THE FORMATION PETITION.

41 C. THE BOARD OF SUPERVISORS MAY REQUIRE OF THE PERSON DESIRING TO
42 PROPOSE CREATION OF A DISTRICT PURSUANT TO SUBSECTION A A REASONABLE BOND TO
43 BE FILED WITH THE BOARD AT THE START OF PROCEEDINGS UNDER THIS SECTION. THE
44 BOND SHALL BE IN AN AMOUNT SUFFICIENT TO COVER COSTS INCURRED BY THE COUNTY
45 IF THE DISTRICT IS NOT FINALLY ORGANIZED. COUNTY COSTS COVERED BY THE BOND

1 INCLUDE ANY EXPENSE INCURRED FROM COMPLETION OF THE DISTRICT IMPACT
 2 STATEMENT, MAILING OF THE NOTICE OF HEARING TO DISTRICT PROPERTY OWNERS AND
 3 ELECTORS, PUBLICATION OF THE NOTICE OF HEARING AND OTHER EXPENSES REASONABLY
 4 INCURRED AS A RESULT OF ANY REQUIREMENTS OF THIS SECTION. THE REQUIREMENTS
 5 OF THIS SUBSECTION DO NOT APPLY TO PROPOSED DISTRICTS HAVING FEWER THAN ONE
 6 HUNDRED QUALIFIED ELECTORS.

7 D. IF A DISTRICT IS CREATED PURSUANT TO THIS SECTION, THE COST OF
 8 PUBLICATION OF THE NOTICE OF HEARING, THE MAILING OF NOTICES TO ELECTORS AND
 9 PROPERTY OWNERS AND ALL OTHER COSTS INCURRED BY THE COUNTY AS A RESULT OF
 10 THIS SECTION SHALL BE A CHARGE AGAINST THE DISTRICT.

11 E. A DISTRICT ORGANIZED PURSUANT TO THIS SECTION SHALL HAVE AN
 12 ORGANIZING BOARD OF DIRECTORS TO ADMINISTER THE AFFAIRS OF THE DISTRICT UNTIL
 13 A DULY CONSTITUTED BOARD OF DIRECTORS IS ELECTED AS PROVIDED IN THIS
 14 ARTICLE. THE ORGANIZING BOARD SHALL HAVE ALL THE POWERS, DUTIES AND
 15 RESPONSIBILITIES OF AN ELECTED BOARD. THE ORGANIZING BOARD SHALL CONSIST OF
 16 THE THREE INDIVIDUALS NAMED IN THE PETITIONS PRESENTED PURSUANT TO
 17 SUBSECTION A. IF A VACANCY OCCURS ON THE ORGANIZING BOARD, THE REMAINING
 18 BOARD MEMBERS SHALL FILL THE VACANCY BY APPOINTING AN INTERIM
 19 MEMBER. MEMBERS OF THE ORGANIZING BOARD SHALL SERVE WITHOUT COMPENSATION BUT
 20 MAY BE REIMBURSED FOR ACTUAL EXPENSES INCURRED IN PERFORMING THEIR
 21 DUTIES. THE ORGANIZING BOARD SHALL ELECT FROM ITS MEMBERS A CHAIRPERSON AND
 22 A CLERK.

23 F. FOR THE PURPOSES OF THIS SECTION, PROPERTY OWNER DOES NOT INCLUDE A
 24 COUNTY.

25 48-6404. Petitions of property owners; form; verification

26 A. A PETITION OF PROPERTY OWNERS THAT IS SUBMITTED TO COMPLY WITH
 27 SECTION 48-6403, SHALL CONTAIN A HEADING THAT CLEARLY IDENTIFIES THE TYPE OF
 28 PETITION CIRCULATED AND A STATEMENT THAT CLEARLY DESCRIBES THE TYPE OF ACTION
 29 BEING PROPOSED. THE PETITION SHALL NOT REQUIRE AN AFFIDAVIT OF CIRCULATOR.

30 B. THE BOARD OF SUPERVISORS OR OTHER GOVERNING BODY OF A POLITICAL
 31 SUBDIVISION THAT RECEIVES A PETITION PURSUANT TO THIS SECTION SHALL SUBMIT A
 32 COPY OF THE SIGNATURE SHEETS TO THE COUNTY ASSESSOR FOR VERIFICATION. THE
 33 COUNTY ASSESSOR SHALL VERIFY THAT THE PETITION CONTAINS THE NAMES OF MORE
 34 THAN ONE-HALF OF THE PROPERTY OWNERS IN THE AREA OF THE PROPOSED DISTRICT.

35 C. THE COUNTY ASSESSOR SHALL REPORT THE RESULTS OF THE VERIFICATION TO
 36 THE BOARD OF SUPERVISORS WITHIN TEN DAYS AFTER RECEIVING THE COPY OF THE
 37 SIGNATURE SHEETS, NOT INCLUDING SATURDAYS, SUNDAYS AND OTHER LEGAL HOLIDAYS.

38 48-6405. Board of directors; qualifications; term; appointment;
 39 election; compensation; expenses

40 A. A DISTRICT SHALL BE GOVERNED BY A BOARD OF AT LEAST THREE
 41 DIRECTORS. MEMBERS OF THE BOARD OF DIRECTORS SHALL BE REGISTERED VOTERS OF
 42 THE DISTRICT AND, AFTER THE INITIAL MEMBERS, SHALL BE ELECTED BY THE
 43 REGISTERED VOTERS OF THE DISTRICT. THE NUMBER OF DIRECTORS AND THE DATES OF
 44 ELECTIONS AND OF EXPIRATION OF TERMS OF THE DIRECTORS SHALL BE SPECIFIED IN
 45 THE PETITION FOR ESTABLISHMENT OF THE DISTRICT. CANDIDATES FOR A DISTRICT

BOARD OFFICE SHALL FILE NOMINATING PETITIONS WITH THE BOARD OF SUPERVISORS AS PRESCRIBED BY TITLE 16, CHAPTER 3. IF ONLY ONE PERSON FILES OR NO PERSON FILES A NOMINATING PETITION FOR AN ELECTION TO FILL A DISTRICT OFFICE, THE BOARD OF SUPERVISORS MAY CANCEL THE ELECTION FOR THE POSITION AND APPOINT THE PERSON WHO FILED THE NOMINATING PETITION TO FILL THE POSITION. IF NO PERSON FILES A NOMINATING PETITION FOR AN ELECTION TO FILL A DISTRICT OFFICE, THE BOARD OF SUPERVISORS MAY CANCEL THE ELECTION FOR THAT OFFICE AND THAT OFFICE IS DEEMED VACANT AND SHALL BE FILLED AS OTHERWISE PROVIDED BY LAW. A PERSON WHO IS APPOINTED PURSUANT TO THIS SECTION IS FULLY VESTED WITH THE POWERS AND DUTIES OF THE OFFICE AS IF ELECTED TO THAT OFFICE.

B. MEMBERS OF THE BOARD ARE NOT ELIGIBLE TO RECEIVE COMPENSATION BUT ARE ELIGIBLE FOR REIMBURSEMENT OF EXPENSES PURSUANT TO TITLE 38, CHAPTER 4, ARTICLE 2.

C. THE BOARD OF DIRECTORS SHALL ANNUALLY ELECT FROM AMONG ITS MEMBERS A CHAIRPERSON OF THE BOARD TO SERVE AS THE CHIEF EXECUTIVE OFFICER OF THE BOARD OF DIRECTORS OF THE DISTRICT.

48-6406. Powers of emergency services district

AN EMERGENCY SERVICES DISTRICT, ACTING THROUGH ITS BOARD OF DIRECTORS, MAY:

1. PROVIDE EMERGENCY MEDICAL SERVICES AND FIRE PROTECTION SERVICES WITHIN ITS JURISDICTION.

2. ACQUIRE IN THE NAME OF THE DISTRICT ANY REAL OR PERSONAL PROPERTY OR INTEREST IN PROPERTY BY GIFT, PURCHASE, CONDEMNATION OR OTHERWISE AND OWN, CONTROL, MANAGE OR DISPOSE OF SUCH PROPERTY OR INTEREST IF NECESSARY OR CONVENIENT FOR THE PURPOSE SPECIFIED IN PARAGRAPH 1. PRIVATE MONIES OR CONTRIBUTIONS RECEIVED BY A DISTRICT FOR THE PURPOSE OF DEFRAYING EXPENSES OF WORK DONE UNDER ITS DIRECTION MAY BE SPENT BY THE DISTRICT IN COMPLIANCE WITH THE TERMS AND CONDITIONS UNDER WHICH THE MONIES ARE RECEIVED IF THE TERMS AND CONDITIONS MEET THE APPROVAL OF THE BOARD AND ARE WITHIN THE SCOPE OF THE STATUTORY POWERS AND DUTIES OF THE DISTRICT.

3. JOIN WITH ANY OTHER DISTRICT OR MUNICIPALITY IN PROVIDING EMERGENCY SERVICES TO PROPERTIES LOCATED IN THE DISTRICT.

4. SELL, LEASE OR OTHERWISE DISPOSE OF ANY PROPERTY OF THE DISTRICT OR INTEREST IN THE PROPERTY IF THE PROPERTY IS NO LONGER REQUIRED FOR THE PURPOSES OF THE DISTRICT OR IF USE OF IT MAY BE PERMITTED WITHOUT INTERFERING WITH THE USE TO WHICH IT IS PUT BY THE DISTRICT.

5. PAY EXPENSES INCIDENTAL TO THE EXERCISE OF ITS POWERS.

6. EMPLOY STAFF TO PERFORM DUTIES FOR THE DISTRICT.

7. LEVY A TAX ASSESSMENT PURSUANT TO THIS ARTICLE ON THE REAL PROPERTY OF THE DISTRICT SUFFICIENT TO PAY THE COSTS OF THE DISTRICT.

48-6407. Tax levies; delinquency assessment

A. EXPENSES INCURRED BY EACH DISTRICT SHALL BE PAID FROM REVENUES DERIVED FROM AN ANNUAL TAX LEVY ON THE REAL PROPERTY LOCATED IN THE DISTRICT. THE REAL PROPERTY OF THE DISTRICT REMAINS LIABLE TO TAXES FOR PAYMENT OF THE PRORATED COSTS IN THE DISTRICT UNTIL PAID IN FULL.

B. IF THE DISTRICT FAILS IN ANY FISCAL YEAR TO COLLECT SUFFICIENT REVENUES THROUGH THE REGULAR TAX LEVY TO PAY THE REQUIRED COSTS OF EMERGENCY SERVICES IN THE DISTRICT, THE DIFFERENCE MAY BE MADE UP BY AN EMERGENCY LEVY IN THE CURRENT FISCAL YEAR UNDER THE RESTRICTIONS OF SECTION 48-6408, SUBSECTION B, AND, IF NOT SO MADE UP, SHALL BE INCLUDED IN A REQUIRED LEVY THE FORTHCOMING FISCAL YEAR.

C. ON OR BEFORE JULY 1 OF EACH YEAR, THE BOARD OF DIRECTORS SHALL ESTIMATE THE AMOUNT OF MONEY NECESSARY TO BE RAISED BY TAXATION TO DEFRAY THE COSTS OF THE DISTRICT, TAKING INTO ACCOUNT ANY DEFICIT OR SURPLUS FROM THE PRECEDING YEAR. THE BOARD SHALL CERTIFY THE ESTIMATE TO THE COUNTY BOARD OF SUPERVISORS ON OR BEFORE AUGUST 15.

D. AT THE TIME OF LEVYING GENERAL COUNTY TAXES, THE BOARD OF SUPERVISORS SHALL LEVY AND CAUSE TO BE COLLECTED IN THE MANNER PRESCRIBED BY LAW FOR COUNTY TAXES A TAX ON THE REAL PROPERTY LOCATED IN THE DISTRICT, BASED ON THE CURRENT ASSESSMENT ROLLS, SUFFICIENT TO PAY THE AMOUNT CERTIFIED BY THE BOARD OF DIRECTORS. IF THE BOARD OF DIRECTORS FAILS TO CERTIFY TO THE BOARD OF SUPERVISORS THE AMOUNT NECESSARY, THE BOARD OF SUPERVISORS SHALL ASCERTAIN THE AMOUNT THAT SHOULD HAVE BEEN CERTIFIED AND SHALL LEVY AND CAUSE TO BE COLLECTED A TAX SUFFICIENT TO PRODUCE THAT AMOUNT.

E. WHEN COLLECTED, THE TAX SHALL BE PAID INTO THE COUNTY TREASURY OF THE COUNTY IN WHICH THE DISTRICT IS SITUATED TO THE CREDIT OF THE FUND OF THE DISTRICT. THE MONIES SHALL BE USED STRICTLY FOR THE PAYMENT OF COSTS INCURRED BY THE DISTRICT.

F. THE BOARD OF SUPERVISORS SHALL ANNUALLY ESTABLISH A TIME OF DELINQUENCY FOR PAYMENT OF THE TAX LEVIED PURSUANT TO THIS SECTION. THE FAILURE TO PAY THE REGULAR TAX WHEN DUE SUBJECTS THE OWNER OF THE REAL PROPERTY IN QUESTION TO AN ADDITIONAL DELINQUENCY ASSESSMENT OF FIFTEEN PER CENT IN ADDITION TO THE AMOUNT ALREADY OWED.

48-6408. Reserve fund

A. THE PROCEEDINGS FOR THE COLLECTION OF A TAX LEVY UNDER SECTION 48-6407 MAY PROVIDE FOR THE ESTABLISHMENT OF A RESERVE FUND IN AN AMOUNT FOUND BY THE BOARD OF DIRECTORS TO BE SUFFICIENT TO SECURE PAYMENT OF ALL POTENTIAL MAINTENANCE AND OPERATING COSTS IF THE REGULAR TAX LEVY FAILS TO COLLECT SUFFICIENT MONIES TO FUND COSTS FOR THE DISTRICT. THE RESERVE FUND MAY BE FUNDED FROM EITHER EXCESS REVENUES FROM THE REGULAR TAX LEVY OR FROM OTHER MONIES AVAILABLE TO THE DISTRICT.

B. WHENEVER THE REGULAR TAX LEVY GENERATES REVENUES INSUFFICIENT TO MEET ACTUAL COSTS FOR THE DISTRICT IN ANY FISCAL YEAR, THE RESERVE FUND SHALL BE EXHAUSTED BEFORE MAKING AN EMERGENCY ASSESSMENT LEVY ON THE REAL PROPERTY LOCATED IN THE DISTRICT.

Sec. 2. Emergency

This act is an emergency measure that is necessary to preserve the public peace, health or safety and is operative immediately as provided by law.